

# PRELIMINARY

## WYOMING

Wyoming ranks 36th among the states in number of local governments, with 722 as of June 2002

### COUNTY GOVERNMENTS (23)

There are no areas in Wyoming lacking county government. The county governing body is called the county board of commissioners.

### SUBCOUNTY GENERAL PURPOSE GOVERNMENTS (97)

#### Municipal Governments (97)

Municipal governments in Wyoming are the cities and towns. First class cities are municipalities with a population of 4,000 or more. Other municipalities in Wyoming are designated as towns. The minimum population for incorporation is 200 within an area of three square miles or less.

#### Township Governments (0)

Wyoming has no township governments.

### PUBLIC SCHOOL SYSTEMS (56)

#### School District Governments (56)

Four types of school districts are authorized in Wyoming:

- Elementary school districts
- High school districts
- Unified school districts
- Community College districts

Currently, no high school districts are operating and only Fremont County still has elementary school districts that operate along with unified districts. The governing body is an elected board of trustees. School district revenues include state appropriations from a statewide ad valorem tax levy, appropriations from a countywide ad valorem tax levy as apportioned by the state board of education, and a school district ad valorem tax levy. Subject to referendum, school districts may issue bonds for capital construction projects.

Community college districts may be created after petition to the Wyoming Community College Commission and referendum. The governing body is an elected board of

trustees. The district may levy property taxes, may receive state appropriations, may issue revenue bonds upon resolution of the board of trustees, and may issue general obligation bonds with voter approval.

#### Dependent Public School Systems (0)

Wyoming has no dependent public school systems.

#### Other Educational Activities

Boards of cooperative services may be established to provide educational services including but not limited to postsecondary education, vocational-technical education, adult education or special education for children by agreement between any combination of two or more school districts and community college districts. The board members are selected by vote of the members of the boards of trustees of participating school districts. The activities of the boards of cooperative services are financed by ad valorem taxes levied by the participating school districts. Boards of cooperative services are classified as joint educational service agencies of the participating school districts and are not counted as separate governments. As of fiscal year, there were 11 boards of cooperative services reported in operation.

### SPECIAL DISTRICT GOVERNMENTS (478)

Wyoming statutes authorize the creation of a variety of special districts or authorities that are counted as governments. These are discussed in detail below.

#### Cemetery Districts

These districts are established by the board of county commissioners on petition of landowners and after local referendum. An elected board of trustees governs each district. The district may levy taxes and sell lots and with voter approval, issue bonds.

#### Conservation Districts

These districts are established by the state conservation commission on petition of landowners and after hearing and referendum. An elected board of supervisors governs each district. The districts may require contributions from benefitted landowners, may accept donations from the federal government or any other government agency and may levy taxes upon voter approval.

Watershed improvement districts, previously classified as

## **PRELIMINARY**

dependent subdistricts of conservation districts, were reclassified as independent districts in 2002.

### **County Improvement and Service Districts**

These districts finance and provide various improvements and services, such as streets, parks, water supply, sewerage and solid waste disposal. Districts may be created in unincorporated areas by petition of majority land owners to the county commissioners. An elected board of directors governs each district. Board resolutions for proposed improvements are subject to approval by property owners at public hearing. Districts may levy ad valorem taxes, levy special benefit assessments, fix and collect user charges, receive contributions from public or private sources, and after voter approval, issue bonds. The district board has the power to create local improvement districts.

Local improvement districts created by county improvement and service districts are administered by the creating district. They are not counted as separate governments.

### **Drainage Districts**

Drainage districts are created by the district court on petition of landowners and after hearing. A board of commissioners, appointed by the district court or locally elected if the landowners so demand, governs each district. The district may issue bonds and levy special benefit assessments.

### **Fire Protection Districts**

These districts may be established either by petition and subject to hearing and referendum or by resolution of the board of county commissioners and subject to referendum in unincorporated areas of the county. An elected board of directors governs each district. The board of county commissioners may levy ad valorem taxes in support of fire protection districts. Subject to voter approval, districts may issue bonds.

### **Hospital Districts**

Hospital districts may be established by the board of county commissioners on petition of landowners after local referendum. An elected board of trustees governs each district. The district may fix charges and levy ad valorem taxes and special assessments. The district may issue revenue and general obligation bonds; general obligation bonds require voter approval. Districts are authorized to engage in shared services, participate in cooperative ventures, enter partnerships, and form or be a shareholder of corporations;

however, tax revenues may not be used for any of these purposes.

### **Irrigation Districts**

Irrigation districts are established by the district court on petition of landowners and after hearing. An elected board of commissioners governs each district. The district may levy special benefit assessments, fix and collect charges, and issue bonds. Amendments in 1963 authorize irrigation districts to develop and distribute hydroelectric energy and power.

### **Joint Powers Boards**

Boards of this type are established by agreement between any two or more county, municipal, school district or special district governments upon approval by the governing bodies of the respective governments. The composition of the joint powers board is specified in the agreement establishing the board. The board may fix charges, receive appropriations and grants and issue revenue bonds. Member governments also may issue bonds for the benefit of the board.

Regional transportation authorities formed by more than one county are to be formed by joint powers agreements.

Surface water drainage utility boards created by joint powers boards are subordinate agencies of the joint powers board creating them. They are not counted as separate governments. See "Subordinate Agencies and Areas," below.

### **Predatory Animal Districts**

Each county in Wyoming is automatically a predatory animal district. A board of directors elected by the sheep and cattle ranchers in the district governs each district. If the county board of commissioners provides a county appropriation, the county board of commissioners appoints a seventh person to the district board of directors. Revenues include predatory animal control fees paid by stock owners on all sheep and cattle inspected within the district, county government appropriations, and donations.

### **Recreation Districts**

Recreation districts may be established by school district governing bodies either independently or jointly for the purpose of providing a system of public recreation. Such districts are governed by a board of trustees appointed by the school board(s). Revenues include gifts and donations and a tax levied by the school district and transferred to the Board of Cooperative Education Services (BOCES) for administration

## **PRELIMINARY**

and accounting purposes.

Prior to 2002, recreation districts created by a single school district were classified as dependent activities of the creating school district; recreation districts created by multiple districts were classified as joint powers boards. Recreation district financial accounts and data are maintained separate from those of the creating school district(s). Public recreation is an activity apart from the educational mission of school districts. Although Wyoming statute allows such districts to be created also by one or more municipalities or counties, most have been created by one or more school districts. Recreation districts created by a single county or municipality remain classified as subordinate agencies of the creating government. Recreation districts created by multiple municipalities or counties as joint powers boards are special district governments.

### **Rural Health Care Districts**

Districts to provide health care in rural areas are established by petition to the county commissioners after public hearing and referendum. An elected board of trustees governs each district. The districts may levy ad valorem taxes and after voter approval, issue bonds. Districts are authorized to engage in shared services, participate in cooperative ventures, enter partnerships, and form or be a shareholder of corporations; however, tax revenues may not be used for any of these purposes.

### **Senior Citizen Service Districts**

These districts to provide senior citizen programs may be organized following resolution of the county board of commissioners or citizen petition and public referendum. An elected five-member board of trustees may levy an ad valorem tax subject to legally specified maximum millage and subject to referendum. Districts may accept gifts and grants. Tax revenues are solely for provision of senior citizen programs and payment of surety bonds for district trustees. Districts are authorized to acquire, hold, and dispose of real property; however, districts may not use tax revenues for real property purchase or capital construction. One or more districts may be organized within a county area with no overlapping areas.

### **Solid Waste Disposal Districts**

These districts are created upon resolution of the board of county commissioners. A board appointed by the county commissioners governs each district. The district may fix rates for the use of its facilities and upon voter approval, levy an ad valorem tax.

### **Special Museum Districts**

Special museum districts may be established by the board of county commissioners on petition of landowners and after public hearing and local referendum. An elected board of trustees governs each district. The district may levy ad valorem taxes and make any necessary rules and regulations for operation of the museum. Bond issues must have voter approval.

County owned and operated museums or collections of exhibits are classified as subordinate activities of the respective county government.

### **Water Conservancy Districts**

Water conservancy districts may be established by the district court on petition of landowners and after public hearing. An elected board of directors governs each district. The district may fix rates and levy taxes and benefit assessments. Bond issues must be approved by the voters.

### **Water and Sewer Districts**

These districts may be established by the board of county commissioners on petition and after hearing and referendum. Districts may be created for either or both purposes and may include all or a portion of the unincorporated area of the county. An elected board of directors governs each district. The district may levy taxes, fix rates and charges and issue bonds with voter approval.

### **Watershed Improvement Districts**

Watershed improvement districts may be established as subdistricts of one or more soil and water conservation districts upon petition to the board of supervisors of the conservation district(s) and subject to referendum. Districts may be established to provide for the prevention and control of erosion, floodwater, and sediment damages; for agricultural uses; and the storage, conservation development, utilization and disposal of water. Recreational use may be a secondary use. Watershed improvement districts are governed by an elected board of directors, elected in elections conducted by the board of supervisors of the conservation district(s). Subject to the approval of the conservation district board, the elected subdistrict board of directors may levy benefit assessments and issue bonds after local referendum. Should the supervising conservation district be dissolved, the watershed improvement subdistrict continues to operate; however, supervisory duties are transferred to the state conservation commission. All financial reporting for

## PRELIMINARY

watershed improvement districts is separately maintained and is not included in any financial reports of the conservation district(s).

Watershed improvement districts, prior to 2002 were classified as a dependent activity of the supervising conservation districts, the county government, or municipalities.

### Wyoming Municipal Power Agency

This agency was formed by agreement between participating cities and towns to provide electrical power. The agreement forming the agency specifies the composition of its governing board. The agency receives revenue from the sale of power and may issue revenue bonds.

### SUBORDINATE AGENCIES AND AREAS

Shown below are various governmental designations in Wyoming that have certain characteristics of governmental units but which are classified in census statistics as subordinate agencies of the state or local governments and are not counted as separate governments. Legal provisions for some of the larger of these are discussed below (See "Public School Systems," above, regarding educational agencies of this nature).

Among the subordinate agencies and areas listed below, some represent "special taxing areas" within the territory of an established government. This method of financing additional services in limited areas by property taxation, while also used by some municipal and township governments in a few states, is more widely utilized by county governments. In the listing below of authorized county-related agencies, a bullet (\*) appears for each entity of this kind, i.e., any that may individually serve a portion rather than all of a county and for which a tax may be levied against the assessed value of property in the area served.

**Housing authorities (county or municipal).** Each housing authority is created by action of the governing body of the county or the municipality it serves. In addition, two or more county or municipal governments may create a regional housing authority. A board of commissioners, appointed by the county governing body in the case of a county housing authority or by the mayor in the case of a municipal housing authority, governs each housing authority. Housing authorities may fix rents, receive contributions and grants and issue revenue bonds and notes. Housing projects, however, require approval by the parent county or municipal government.

### Wyoming Community Development Authority (State).

This authority was established to finance the development of housing and public buildings. The authority is governed by a board of ten directors, seven of whom are appointed by the governor, plus the executive director of the authority, the governor and the state treasurer, who serve in an ex officio capacity. The authority may lease or sell projects, make mortgage loans, receive fees in connection with its loans, accept grants and gifts and issue revenue bonds.

Other examples include:

#### State 1

Wyoming Building Corporation  
Wyoming Business Council  
Wyoming Capitol and State Building Commission 2  
Wyoming Higher Education Assistance Authority  
Wyoming Environmental Quality Council  
Wyoming State Loan and Investment Board 3  
Wyoming Natural Gas Pipeline Authority  
Wyoming Water Development Commission  
Wyoming Yellowstone Park Commission

#### County 4

County airport boards  
County museums and collections  
Day care centers for special needs children  
Fair boards  
Health districts  
Industrial development project boards  
Library boards  
Livestock districts  
Local improvement districts (underground utilities)  
Rabies control districts  
Recreation districts (single county)  
\*Regional transportation authorities (single county)  
Road districts  
Surface water drainage utility boards (county)  
\*Weed and pest control districts

#### Municipal 4

Boards of public utilities  
City airport boards  
Downtown development authorities  
Health districts administered by city  
Industrial development project boards  
Local improvement districts  
Local improvement districts (underground utilities)  
Recreation districts (single municipality)

## PRELIMINARY

Street lighting districts  
Surface water drainage utility boards (municipal)  
Urban renewal agencies

### **Other**

Grazing districts are areas for the administration of the Taylor Grazing Act, a federal statute. They are not counted as governments for census purposes.

1. The Science, Technology and Energy Authority was repealed in 1998. Functions of the authority were transferred

to the Wyoming Business Council.

2. The name of the Wyoming Capitol and State Building Commission previously was listed as the Wyoming Capitol Building Commission.

3. The name of the Wyoming State Loan and Investment Board previously was listed as the Wyoming Farm Loan Board.

4. Districts governed by joint powers boards are special district governments. See "Joint Powers Boards" under "Special District Governments" for this state.